

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF ILLINOIS

UNITED STATES OF AMERICA,

Petitioner,

v.

PHILLIP L. YARBER,

Respondent.

DECLARATION

Revenue Officer Benjamin L. Chavez declares:

1. I am a duly commissioned revenue officer employed with the Office of the Internal Revenue Service, St. Louis, Missouri. In my capacity as a revenue officer, I am conducting an investigation to determine the personal tax liabilities for 2004, 2005, 2006, 2007, and 2008, of respondent, Phillip L. Yarber.

2. In furtherance of the above investigation and in accordance with 26 U.S.C. § 7602, I issued a summons, Internal Revenue Service Forms 6638, on May 4, 2010, to respondent, requiring him to give testimony and to produce for examination his books, papers, records, or other data as described in said summons. The summons which I issued is attached to the Petition to Enforce an Internal Revenue Service Summons as Exhibit 1.

3. On May 10, 2010, and in accordance with 26 U.S.C. § 7603, I served an attested copy of the summons described in paragraph 2 above on respondent by leaving a copy of the summons with his son, Luke Yarber, at respondent's last and usual place of abode, as evidenced by the certificate of service on the second page of the summons.

4. Pursuant to the summons, respondent was to appear before me on June 1, 2010. Respondent did not appear on June 1, 2010 or otherwise comply with the terms of the summons.

5. By letter dated June 16, 2010, respondent was afforded another opportunity to comply with the summons by July 16, 2010. The meeting was rescheduled to August 2, 2010. Respondent's failure to comply with the summons continues to the date of this Declaration.

6. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

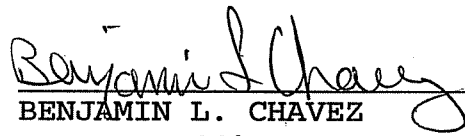
7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

8. No Justice Department referral, as defined by 26 U.S.C. § 7602(d), is in effect with respect to Phillip L. Yarber for the years under investigation.

9. It is necessary to obtain respondent's books, papers, records, or other data sought by the summons in order to determine respondent's personal tax liabilities for 2004, 2005, 2006, 2007, and 2008.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 12 day of August, 2010.


BENJAMIN L. CHAVEZ
Revenue Officer